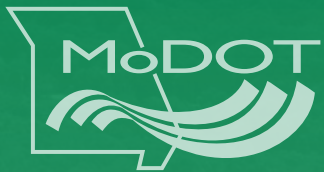


Missouri
Department of
Transportation



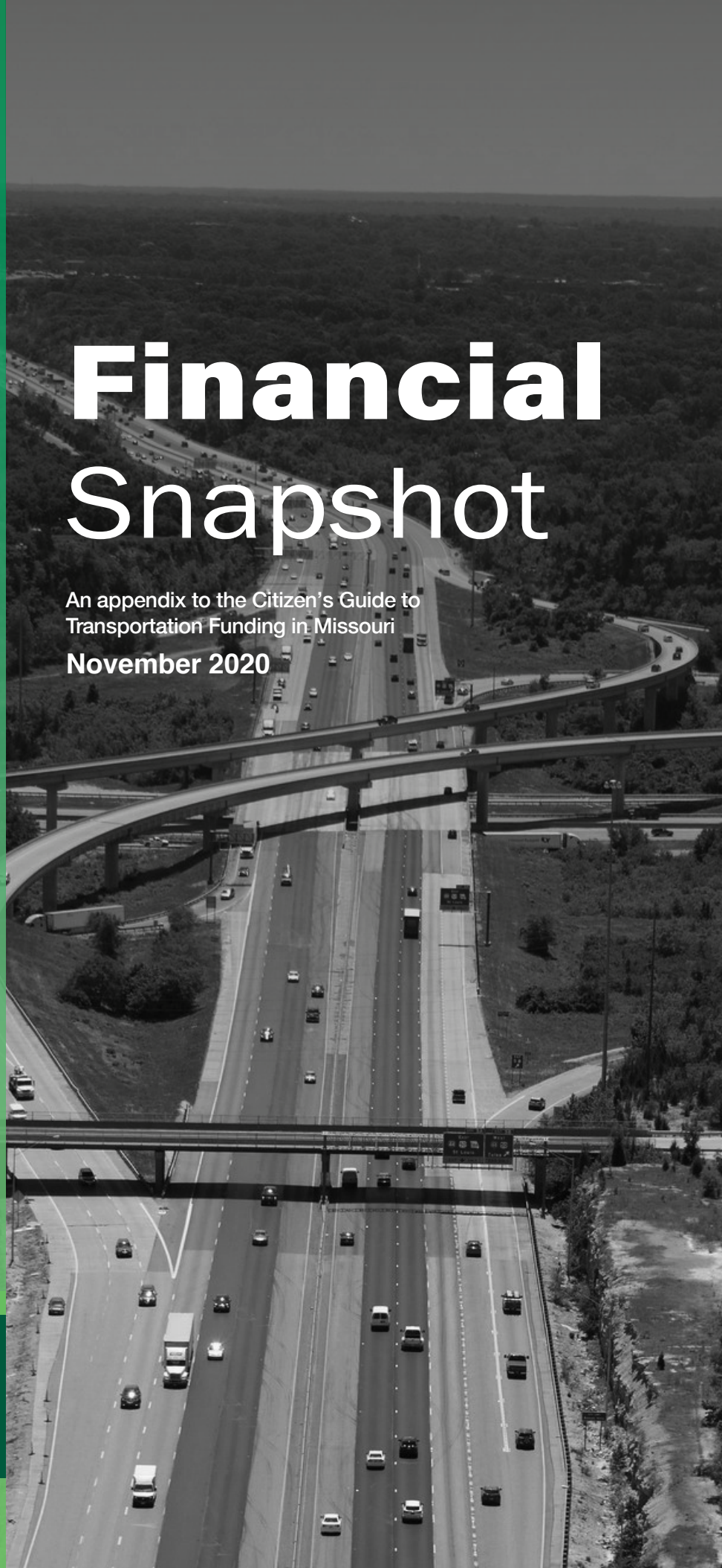
Financial Snapshot

An appendix to the Citizen's Guide to
Transportation Funding in Missouri

November 2020



Missouri Department of Transportation
www.modot.org



Financial Snapshot

About the Financial Snapshot

The Financial Snapshot provides answers to frequently asked questions regarding MoDOT's finances. The document also serves as an appendix to the Citizen's Guide to Transportation Funding in Missouri.

www.modot.org/financial-statements

If you have any questions concerning this report, please contact MoDOT's Financial Services Division at (573) 526-8106.

MoDOT's Mission

Our mission is to provide a world-class transportation system that is safe, innovative, reliable and dedicated to a prosperous Missouri.

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Transportation Funding

Revenue for Roads and Bridges, Multimodal, Highway Safety
Fiscal Year 2020 (Dollars in thousands)

Missouri User Fees and Other Revenue (62.1%)	State	Cities & Counties	Total	%
Motor Fuel Tax	\$506,688	\$185,684	\$692,372	38.6
Aviation Fuel Tax	238	0	238	0.0
Motor Vehicle Sales Tax	361,704	57,155	418,859	23.4
Jet Fuel Sales Tax	4,464	0	4,464	0.2
Motor Vehicle and Driver's Licensing Fees	296,100	27,844	323,944	18.1
Multimodal and Highway Safety Fees	2,641	0	2,641	0.1
Interest and Miscellaneous	149,717	0	149,717	8.3
Bond Proceeds	201,000	0	201,000	11.3
Total Revenue	\$1,522,552	\$270,683	\$1,793,235	100.0

Federal Revenue (35.5%)	State	Cities & Counties	Total	%
Federal Reimbursement	\$915,645	\$91,347	\$1,006,992	98.2
Federal Grants	18,550	0	18,550	1.8
Total Revenue	\$934,195	\$91,347	\$1,025,542	100.0

Missouri General Revenue (2.4%)	State	Cities & Counties	Total	%
State General Revenue Fund (Multimodal)	\$19,422	\$0	\$19,422	28.0
State General Revenue Fund (Road and Bridges)	50,000	0	50,000	72.0
Total Revenue	\$69,422	\$0	\$69,422	100.0

Transportation Funding

MoDOT Revenue for Roads and Bridges, Multimodal, Highway Safety (Dollars in thousands)

MoDOT's funding comes from both state and federal sources. Most of the money is dedicated by federal law or the state constitution and statutes to specific purposes. Included below are the funds available for roads and bridges and other transportation modes.

Revenue (Road and Bridge)	2016	2017	2018	2019	2020
Motor Fuel Tax ¹	\$511,786	\$510,950	\$517,832	\$517,231	\$506,688
Vehicle/Driver's Licensing Fees ¹	289,009	285,635	296,825	304,783	296,100
Motor Vehicle Sales Tax ¹	337,965	356,552	362,237	353,211	356,908
Interest and Miscellaneous ²	116,466	75,465	110,312	92,070	146,949
Federal Reimbursement ^{3,4}	827,843	844,194	935,017	882,536	952,026
Bond Proceeds ⁵	0	0	0	0	201,000
State General Revenue Fund ^{5,6}	0	0	0	0	50,000
Total Revenue	\$2,083,069	\$2,072,796	\$2,222,223	\$2,149,831	\$2,509,671

Revenue (Multimodal)	2016	2017	2018	2019	2020
Aviation Fuel ¹	\$251	\$255	\$259	\$255	\$238
Fees ¹	1,758	2,171	2,327	2,603	2,444
Sales Taxes ¹	8,894	8,699	11,713	11,212	9,260
State General Revenue Fund ⁶	17,943	19,486	11,808	18,061	19,422
Interest and Miscellaneous ²	2,707	2,000	3,380	2,172	2,761
Federal Reimbursement ^{3,4}	64,167	61,739	60,243	58,769	54,966
Total Revenue⁸	\$95,720	\$94,350	\$89,730	\$93,072	\$89,091

Revenue (Highway Safety)	2016	2017	2018	2019	2020
Fees ⁷	\$314	\$305	\$275	\$246	\$197
Interest and Miscellaneous ²	8	7	16	5	7
Federal Grants ³	18,908	18,745	15,517	18,708	18,550
Total Revenue⁹	\$19,230	\$19,057	\$15,808	\$18,959	\$18,754

Notes:

¹ User fees.

² Includes interest earned on invested funds, sale of surplus property and excess right of way and construction cost reimbursements from local and other state governments.

³ User fees and transfers from the General Fund and Leaking Underground Storage Tank (L.U.S.T.) Fund.

⁴ Includes federal funds that flow through MoDOT to local governments and agencies.

⁵ Focus on Bridges Program

⁶ Appropriated by the Missouri General Assembly.

⁷ Includes motorcycle instruction permit fees and fees collected by the courts from violators of state laws or municipal or county ordinances.

⁸ Includes the following funds: Multimodal Operations-Federal, State Transportation, Aviation Trust, State Transportation Assistance Revolving, Grade Crossing Safety Account, Railroad Expense, Light Rail Safety and General Revenue.

⁹ Includes the following funds: Highway Safety Federal, Motor Carrier Safety Assistance Program-Federal and the Motorcycle Safety Trust Fund.

Source: MoDOT.

Transportation Funding

MoDOT Expenditures for Roads and Bridges, Multimodal, Highway Safety (Dollars in thousands)

MoDOT's largest expenditure category is the construction program. The construction program expenditures include contractor payments, engineering, reimbursement to local entities for acceleration of projects, right of way payments, and federal pass-through to local public agencies. Other State Agencies represents appropriations to the Missouri State Highway Patrol and the Department of Revenue.

Expenditures (Road and Bridge)	2016	2017	2018	2019	2020
Construction Program ¹	\$818,994	\$810,814	\$944,266	\$913,571	\$1,059,174
Construction Operating Costs ²	126,880	129,147	128,336	131,867	125,066
Maintenance ²	430,236	449,262	462,987	466,080	471,620
Fleet, Facilities & Info. Systems ²	78,854	74,924	78,990	77,931	75,671
Debt Service ³	280,237	412,523	289,617	289,403	244,403
Administration ²	51,564	50,732	52,101	51,935	51,588
Other State Agencies ⁴	250,272	261,491	261,228	269,964	272,518
Total Expenditures	\$2,037,037	\$2,188,893	\$2,217,525	\$2,200,751	\$2,300,040

Expenditures (Multimodal)	2016	2017	2018	2019	2020
Operating Costs ²	\$2,625	\$2,707	\$3,016	\$2,856	\$2,548
Transit	34,644	30,425	34,560	30,710	36,632
Rail	18,726	17,304	13,314	22,549	10,586
Aviation	35,275	38,718	37,094	23,975	28,862
Port-Waterway	6,220	4,464	2,149	8,147	8,608
STAR Fund Loan	1	301	814	8	0
Freight	850	1,000	956	965	763
Total Expenditures	\$98,341	\$94,919	\$91,903	\$89,210	\$87,999

Expenditures (Highway Safety)	2016	2017	2018	2019	2020
Operating Costs ²	\$522	\$521	\$529	\$543	\$595
Safety Programs	18,465	18,532	15,466	17,595	18,883
Total Expenditures	\$18,987	\$19,053	\$15,995	\$18,138	\$19,478

Notes:

¹ Includes contractor payments to construct and design roads and bridges, payments to purchase right of way and federal funds that flow through MoDOT to local governments.

² Includes personal services and fringe benefits of MoDOT employees and expense & equipment costs.

³ Includes the principal and interest payments for funds borrowed by the Missouri Highways and Transportation Commission (MHTC). In 2017, \$117.8 million of bonds were paid-off early, saving future interest cost of \$29.4 million.

⁴ Includes appropriated expenditures of the Missouri State Highway Patrol and Missouri Department of Revenue. 2019 includes \$10 million and 2020 includes \$6 million for the bicentennial license plate reissuance.

Source: MoDOT.

Transportation Funding

Summary of State and Federal Funds

Fund	Source of Funds
State Road Fund	Federal Highway Administration reimbursements; licenses, permits, and fees for motor vehicles and drivers; state sales tax on motor vehicles; cost reimbursements; and other miscellaneous fees [Section 226.220 RSMo.]
State Road Bond Fund	State sales tax on motor vehicles [Section 226.210 RSMo.]
State Highways and Transportation Department Fund	Motor fuel tax and licenses, permits and fees for motor vehicles and drivers [Section 226.200 RSMo.]
Aviation Trust Fund	User fees of 9 cents per gallon on aviation gasoline and a portion of the state sales tax collected on jet fuel [Section 155.090 RSMo.]
State Transportation Fund	Two percent of one-half of the state sales tax on motor vehicles [Section 226.225 RSMo.]
Grade Crossing Safety Account	Owner of a motor vehicle pays a fee of twenty-five cents each year when the person registers or renews the registration of a motor vehicle [Section 389.612 RSMo.]
Railroad Expense Fund	Assessments collected from the railroads [Section 622.015 RSMo.]
State Transportation Assistance Revolving (STAR) Fund	This fund accounts for loans to any political subdivision of the state or to any public or private not-for-profit organization for the planning, acquisition, development and construction of facilities for air, water, rail or public transportation, the purchase of vehicles for transportation of elderly and disabled persons, or the purchase of rolling stock for transit purposes. Loan repayments are deposited into this fund and are used to make additional loans under the revolving loan program. [Section 226.191 RSMo.]
Motorcycle Safety Trust Fund	Motorcycle instruction permit fees and a \$1 surcharge from all criminal cases including violations of any municipal or county ordinance or any violation of criminal or traffic laws of the state. [Section 302.137 RSMo. & Section 302.140 RSMo.]
Multimodal Operations Federal Fund	Federal grant monies associated with Multimodal programs
Motor Carrier Safety Assistance Federal Fund	Federal grant monies associated with the Motor Carrier Safety Assistance Program
Highway Safety Federal Fund	Federal grant monies associated with Highway Safety programs

Transportation Funding

Federal Aid Apportionments based on Fixing America's Surface Transportation (FAST) Act (Dollars in millions)

Federal funds are generated by the federal fuel tax – 18.4 cents per gallon for gasoline and 24.4 cents per gallon for diesel. Federal fuel taxes are deposited into the Highway Trust Fund, and apportioned back to states via federal authorization bills. The amount Missouri is apportioned is reduced by the congressionally imposed obligation limitation, which places a ceiling on the amount we can commit to projects. Historically, approximately 99 percent of apportionments are available to obligate. Federal funds are received on a reimbursement basis. MoDOT and local public agencies spend state and local funds to build projects and request reimbursement from the Federal Highway Administration. Apportionments shown below include the amounts that by law are distributed to local public agencies.



The following chart lists the amounts apportioned to Missouri in each category under the FAST Act. The FAST Act was signed into law by the President on December 4, 2015 and provides funding for surface transportation programs for federal fiscal years 2016, 2017, 2018, 2019 and 2020. The total apportionments under the FAST Act are significantly more than under the previous federal funding act, MAP-21. The FAST Act expired on September 30, 2020.

Apportionment Category	2016	2017	2018	2019	2020
National Highway Performance (NHPP)	\$549.6	\$558.3	\$570.1	\$583.8	\$593.7
Surface Transportation Block Grant (STBG)	257.2	260.1	270.1	277.4	282.4
Highway Safety Improvement (HSIP)	51.9	55.8	57.0	58.2	59.2
National Highway Freight (NHFP)	27.1	25.7	28.1	31.8	35.2
Congestion Mitigation & Air Quality (CMAQ)	23.0	23.3	23.9	24.4	24.8
Statewide Planning & Research (SPR)	19.4	19.7	19.7	20.2	20.6
Transportation Alternatives (TAP)	18.3	18.3	18.6	18.6	18.6
Rail/Highway Crossings	8.6	5.7	5.8	5.9	6.0
Metropolitan Planning (MP)	5.2	5.2	5.4	5.5	5.6
Recreational Trails	1.6	1.7	1.6	1.7	1.7
Total	\$961.9	\$973.8	\$1,000.3	\$1,027.5	\$1,047.8

Obligation Limitation **\$970.1** **\$959.0** **\$990.9** **\$1,032.3** **\$1,091.8**

Apportionments are subject to Obligation Limitation. Obligation Limitation is a restriction, or “ceiling” on the amount of federal assistance that may be committed during a specified time period. Historically, Missouri’s obligation limitation has averaged 99 percent. However, for fiscal year 2020, the obligation limitation was 104.2 percent. This allowed for the obligation of fiscal year 2020 apportionments and carryover funds from prior years.

The apportionment categories under the FAST Act are as follows:

- **National Highway Performance** is the construction, reconstruction, resurfacing, restoration and rehabilitation of highways and bridges on National Highway System (NHS) routes which are routes designated by Congress as roadways important to the nation’s economy, defense and mobility.
- **Surface Transportation Block Grant** is the construction, reconstruction, rehabilitation, resurfacing, restoration and operational improvements of highways and bridges.
- **Highway Safety Improvement** is for highway safety improvements to eliminate roadway hazards.
- **National Highway Freight** includes improvements to the National Highway Freight Network (NHFN) that increase the efficiency of freight movement.
- **Congestion Mitigation & Air Quality** includes traffic management, monitoring and congestion relief strategies to assist areas designated as non-attainment under the Clean Air Act Amendments of 1990.
- **Statewide Planning & Research** includes transportation planning activities to develop the statewide transportation improvement program. It also includes studies, research and training on engineering standards and construction materials.
- **Transportation Alternatives** is for the construction of on-road and off-road facilities for pedestrians, bicyclists and other non-motorized forms of transportation and infrastructure-related projects that provide safe routes for non-drivers, including children, older adults and individuals with disabilities to access daily needs.
- **Rail/Highway Crossings** is for highway safety improvements to mitigate hazards caused by rail-highway grade crossings.
- **Metropolitan Planning** is for transportation planning activities to develop metropolitan area transportation plans and transportation improvement programs.
- **Recreational Trails** is for the development, construction, maintenance and rehabilitation of trails and trail facilities.

Source: Prepared by MoDOT based on amounts received under the FAST Act.

Transportation Funding

Ratio of Federal Highway Trust Fund Payments Into Fund vs. Apportionments and Allocations Out of Fund (Dollars in thousands)

The chart below shows Missouri has received more funding from the Highway Trust Fund than was contributed in highway taxes into the Fund. For example, in fiscal year 2018, Missouri received \$1.21 for every dollar contributed into the Highway Trust Fund.

Ratio of Federal Highway Trust Fund Payments Into the Fund vs. Apportionments and Allocations Out of the Fund ¹									
Surrounding States	2010	2011	2012	2013	2014	2015	2016	2017	2018
Arkansas	1.52	1.42	1.21	1.29	1.23	1.15	1.23	1.27	1.27
Illinois	1.36	1.30	1.09	1.23	1.15	1.11	1.14	1.19	1.16
Iowa	1.34	1.21	1.06	1.08	1.09	1.00	1.06	1.05	1.08
Kansas	1.37	1.17	1.02	1.10	1.03	0.98	1.03	1.11	1.17
Kentucky	1.38	1.24	1.07	1.35	1.12	1.06	1.12	1.15	1.14
Missouri	1.45	1.34	1.17	1.23	1.17	1.10	1.14	1.21	1.21
Nebraska	1.42	1.23	1.03	1.13	1.03	0.96	1.01	1.05	1.03
Oklahoma	1.42	1.28	1.08	1.15	1.07	1.00	1.10	1.18	1.12
Tennessee	1.35	1.26	1.02	1.14	1.06	1.00	1.03	1.07	1.04

Notes:

¹ Payments into the Fund include only the net highway user tax receipts and fines and penalties deposited in the Highway Account of the Federal Highway Trust Fund. Payments do not include transfers from the General Fund and Leaking Underground Storage Tank (L.U.S.T.) Fund totaling \$99.9 billion from 2010 to 2018. Apportionments and allocations out of the fund includes all funds apportioned or allocated from the Highway Trust Fund except where FHWA does not directly allocate the funds to the states, e.g. portions of Indian Reservation Roads and safety programs.

Source: Federal Highway Statistics Series 2018.

Transportation Funding

Summary of State Road Bond Financing Program (Dollars in millions)

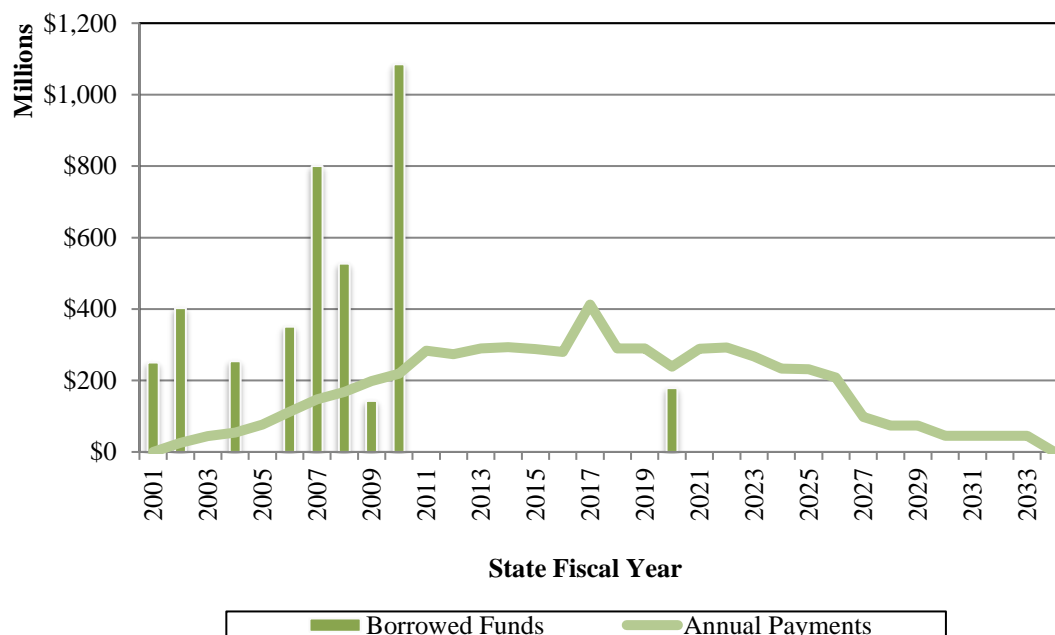
Bond financing allowed MoDOT to provide much needed infrastructure improvements to the traveling public sooner than traditional funding allowed. Building projects sooner results in cost savings by reducing project inflation costs, while advancing economic development, improving safety and addressing congestion. The Missouri General Assembly authorized MoDOT to borrow \$2.25 billion in 2000. MoDOT borrowed \$907 million from fiscal years 2001-2004, referred to as senior lien debt.

Voters approved Amendment 3 in 2004 authorizing MoDOT to borrow funds by depositing vehicle sales taxes previously deposited in the state's General Revenue Fund into a newly created State Road Bond Fund. The Amendment 3 revenues are designated for the payment of debt principal and interest. MoDOT borrowed \$1.98 billion from fiscal years 2006-2010.

In fiscal year 2009, MoDOT borrowed \$143 million for a portion of the new Interstate 64, a design-build project in the St. Louis region. This debt is referred to as Grant Anticipation Revenue Vehicle (GARVEE) bonds. In fiscal year 2010, MoDOT borrowed an additional \$100 million for the new Mississippi River Bridge project and \$685 million for the Safe and Sound Bridge Improvement Program.

In fiscal year 2020, MoDOT borrowed \$178.4 million as part of the Focus on Bridges Program. The Focus on Bridges Program, recommended by the Governor and supported by the General Assembly in the 2019 legislative session, provides \$351 million in funds to repair or replace 250 bridges on the state highway system. General Revenue Fund monies of \$50 million were made available in fiscal year 2020 to fund approximately 45 bridge projects and the remaining \$301 million is funded by bond proceeds with General Revenue Fund monies being made available for debt service payments over the next seven year. MoDOT anticipates borrowing the remaining funds in fiscal year 2022.

The borrowed funds, shown below, do not include refunding bonds.



Note:

The MHTC has \$1.6 billion of bonds outstanding as of June 30, 2020. The average interest rate (true interest cost) on all outstanding debt combined is 2.62 percent.

Source: MoDOT.

Transportation Funding

Highway User Fees to Local Governments by Fiscal Year (Dollars in thousands)

The state does not receive all of the revenue generated by state highway user taxes and fees. The state constitution, Article IV, directs the Department of Revenue to distribute portions of the state motor fuel tax, motor vehicle sales and use taxes, and motor vehicle and driver licensing fees to cities and counties. The charts below show a six year history of transportation revenue sharing with local entities.

Cities

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
2015	103,909	31,433	16,932	152,274
2016	104,130	33,285	17,343	154,758
2017	105,590	34,519	17,047	157,156
2018	105,364	35,574	17,746	158,684
2019	106,011	33,904	17,581	157,496
2020	104,067	34,293	16,706	155,066

Counties

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
2015	81,487	20,956	11,288	113,731
2016	81,663	22,190	11,562	115,415
2017	82,815	23,012	11,365	117,192
2018	82,637	23,716	11,831	118,184
2019	83,142	22,603	11,721	117,466
2020	81,617	22,862	11,138	115,617

Total

	Motor Fuel Revenue	Vehicle Sales Tax	Motor Vehicle Fees	Total
2015	185,396	52,389	28,220	266,005
2016	185,793	55,475	28,905	270,173
2017	188,405	57,531	28,412	274,348
2018	188,001	59,290	29,577	276,868
2019	189,153	56,507	29,302	274,962
2020	185,684	57,155	27,844	270,683

Source: Prepared by MoDOT based on Missouri Department of Revenue data.

Transportation Facts

Summary of MoDOT's External and Internal Expenditures (Dollars in thousands)

The majority of MoDOT's expenditures are payments to vendors. The payments are for goods and services needed to build and maintain Missouri's transportation infrastructure. Whether it is payments to contractors, the purchase of equipment and supplies, design services or travel costs, these outward focused expenditures are an investment in Missouri's economy, and drive economic opportunity in the state. Internally focused expenditures include employee salaries and benefits, and program distributions to other state agencies and universities.

Expenditures (External)	2016	2017	2018	2019	2020
Construction Projects	\$671,228	\$644,073	\$798,122	\$771,440	\$919,329
Debt Service and Leases	287,584	413,177	289,971	289,540	244,503
Program Distributions ¹	244,743	249,804	214,618	200,746	187,320
Supplies	126,699	134,841	143,258	146,708	146,605
Services	60,871	80,423	92,959	100,865	102,614
Equipment	49,037	46,847	47,904	42,857	42,722
Miscellaneous	40,816	36,594	38,516	38,266	36,847
Fuel and Utilities	8,761	8,797	9,376	9,154	8,678
Refunds	3,653	2,625	3,803	1,802	4,815
Professional Development	3,780	1,944	1,575	1,512	1,496
Travel ²	1,397	1,569	1,474	1,567	1,205
Total Expenditures	\$1,498,569	\$1,620,694	\$1,641,576	\$1,604,457	\$1,696,134
	79%	79%	80%	79%	79%
Expenditures (Internal)	2016	2017	2018	2019	2020
Salaries and Benefits	\$398,886	\$413,212	\$416,405	\$427,108	\$431,718
Program Distributions ³	6,180	7,011	5,768	6,021	6,734
Travel ⁴	458	457	446	549	413
Total Expenditures	\$405,524	\$420,680	\$422,619	\$433,678	\$438,865
	20%	21%	20%	21%	21%
Other State Agencies	\$250,272	\$261,491	\$261,228	\$269,964	\$272,518
Total	\$2,154,365	\$2,302,865	\$2,325,423	\$2,308,099	\$2,407,517

Notes:

¹ Payments or federal funds passed through to cities, counties and other political subdivisions.

² Payments to vendors.

³ Payments or federal funds passed through to other state agencies and universities.

⁴ Employee reimbursements.

Source: MoDOT

Transportation Facts

Summary of MoDOT's Expenditures¹ by County Fiscal Year 2020 (Dollars in thousands)

Andrew	\$8,772	Boone	\$28,963	Bollinger	\$2,952
Atchison	13,790	Callaway	8,516	Butler	4,434
Buchanan	38,493	Camden	7,414	Cape Girardeau	20,300
Caldwell	5,404	Cole	34,885	Carter	5,722
Carroll	8,246	Cooper	11,388	Douglas	4,075
Chariton	14,953	Crawford	13,723	Dunklin	6,445
Clinton	15,032	Dent	2,417	Howell	16,048
Daviess	7,153	Gasconade	4,856	Iron	5,922
DeKalb	4,273	Howard	6,963	Madison	2,513
Gentry	5,872	Laclede	20,573	Mississippi	3,628
Grundy	3,454	Maries	1,631	New Madrid	14,905
Harrison	14,376	Miller	11,791	Oregon	5,575
Holt	28,525	Moniteau	2,285	Ozark	3,739
Linn	6,209	Morgan	6,634	Pemiscot	5,622
Livingston	5,481	Osage	10,915	Perry	6,728
Mercer	3,278	Phelps	14,602	Reynolds	3,576
Nodaway	10,872	Pulaski	9,382	Ripley	3,459
Putnam	5,057	Washington	5,050	Scott	39,817
Sullivan	5,354	Subtotal-Central²	\$201,988	Shannon	6,876
Worth	2,895	Franklin	38,575	St. Francois	4,307
Subtotal-Northwest²	\$207,489	Jefferson	31,329	St. Genevieve	8,183
Adair	5,373	St. Charles	76,946	Stoddard	15,690
Audrain	7,587	St. Louis City	34,433	Texas	15,090
Clark	4,663	St. Louis County	174,755	Wayne	5,506
Knox	1,679	Subtotal-St. Louis²	\$356,038	Wright	3,292
Lewis	2,901	Barry	6,840	Subtotal-Southeast²	\$214,404
Lincoln	18,655	Barton	7,423	Statewide Support ^{2,3}	160,094
Macon	13,192	Bates	5,642	Other ^{2,4}	51,771
Marion	37,614	Benton	5,517	Debt Service	244,403
Monroe	6,640	Cedar	8,517	Other State Agencies	272,518
Montgomery	11,212	Christian	33,813	Total	\$2,407,517
Pike	29,154	Dade	2,126		
Ralls	3,098	Dallas	1,898		
Randolph	4,056	Greene	68,730		
Schuyler	2,700	Henry	14,671		
Scotland	1,943	Hickory	1,214		
Shelby	6,693	Jasper	28,432		
Warren	3,019	Lawrence	6,427		
Subtotal-Northeast²	\$160,179	McDonald	7,632		
Cass	20,654	Newton	35,065		
Clay	47,575	Polk	4,758		
Jackson	124,689	St. Clair	3,885		
Johnson	17,644	Stone	5,048		
Lafayette	12,269	Taney	6,022		
Pettis	6,299	Vernon	8,677		
Platte	21,762	Webster	12,180		
Ray	5,957	Subtotal-Southwest²	\$274,517		
Saline	7,267				
Subtotal-Kansas City²	\$264,116				

Notes:

¹ Expenditures for road and bridge (\$2,300,040), multimodal (\$87,999) and highway safety (\$19,478) as shown on page 5.

² Includes multimodal (\$87,999) and federal pass through for cities and counties (\$91,347), which are not included in the amounts spent by district as shown on page 24 of the Citizen's Guide to Transportation Funding in Missouri.

³ Expenditures for bridge design, safety inspection, administrative services, etc.

⁴ Expenditures associated with multiple counties or not identifiable to a specific county.

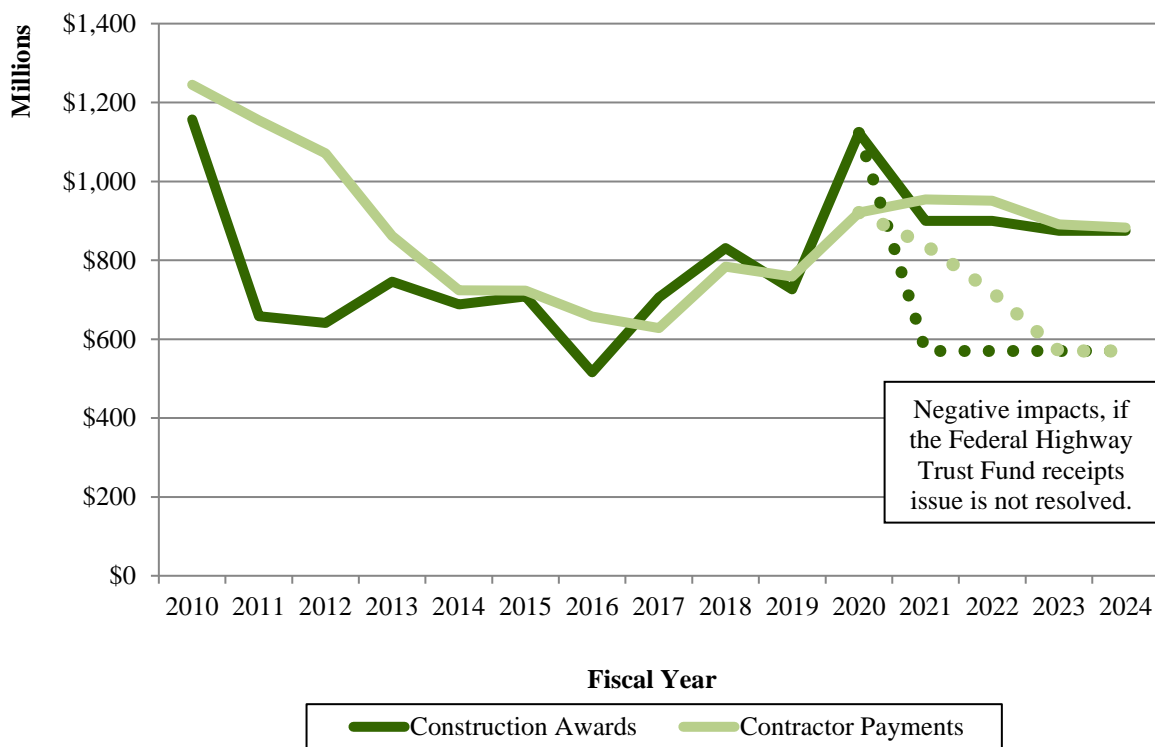
Source: MoDOT

Transportation Facts

Summary of Actual and Projected Construction Awards and Contractor Payments (Dollars in millions)

The graph below displays the relationship between construction awards and contractor payments. Prior to fiscal year (FY) 2011, MoDOT averaged annual construction awards of \$1.2 billion. Most projects are not completed in the year awarded, but are built and paid for in subsequent years. For example, approximately \$315 million of projected FY 2021 contractor payments is for projects awarded in FY 2021. The remainder is for projects awarded in prior years. Awards declined dramatically in FY 2011, but contractor payments remained high as the prior year projects were completed. The FY 2013 contractor payments declined because awards in FY 2011 and FY 2012 reduced significantly. The information is based on the latest financial forecast that was used to develop the 2020-2024 Statewide Transportation Improvement Program (STIP).

Also, shown below are the negative impacts starting in 2021, if additional Federal Highway Trust Fund receipts are not approved by Congress.

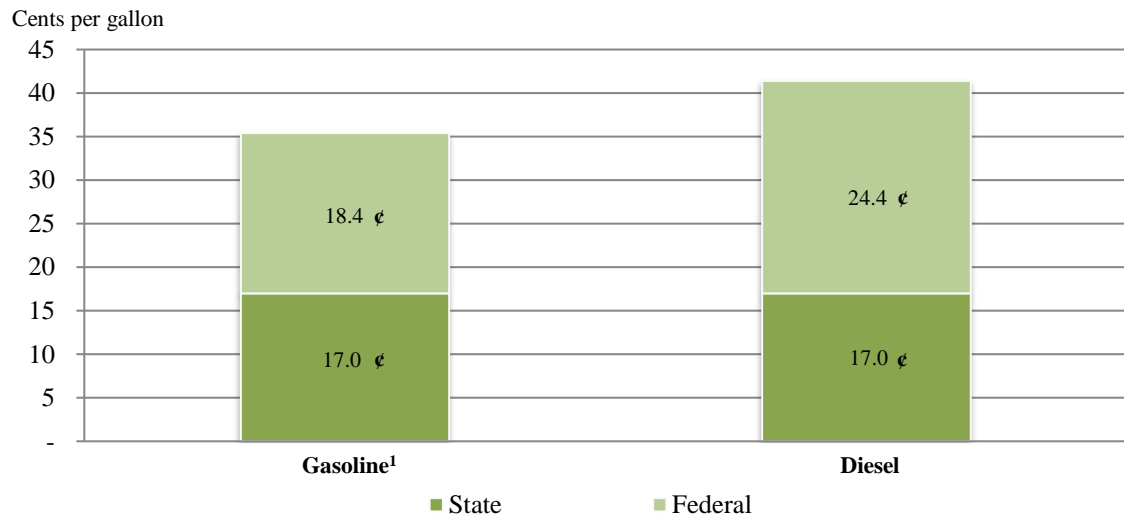


Source: MoDOT

Transportation Facts

Missouri's State and Federal Fuel Tax Rates and Fuel Tax History

The largest source of transportation revenue is from the federal government through a fuel tax. The largest source of state transportation revenue is the fuel tax. The state motor fuel tax is not indexed to keep pace with inflation. No rate increases have occurred on the state or federal level since the 1990's.



Note:

¹ The gasoline taxes are also levied on gasohol.

State Fuel Tax History:

- The first state fuel tax rate was 2 cents per gallon, established in 1924.
- Fuel tax rate increased to 3 cents per gallon in 1952.
- Fuel tax rate increased to 5 cents per gallon in 1961.
- Fuel tax rate increased to 7 cents per gallon August 13, 1972.
- Fuel tax rate increased to 11 cents per gallon effective June 1, 1987 (Proposition A).
- Fuel tax rate increased to 13 cents per gallon effective April 1, 1992.
- Fuel tax rate increased to 15 cents per gallon effective April 1, 1994.
- Fuel tax rate increased to its current rate of 17 cents per gallon effective April 1, 1996.

Federal Fuel Tax History:

- The first federal fuel tax rate was 1 cent per gallon for both gasoline and diesel, established in 1932.
- Fuel tax rate increased to 3 cents per gallon for both gasoline and diesel in 1956.
- Fuel tax rate increased to 4 cents per gallon for both gasoline and diesel in 1959.
- Fuel tax rate increased to 9 cents per gallon for both gasoline and diesel in 1983.
- Fuel tax rate increased to 15 cents per gallon for diesel in 1984.
- Fuel tax rate increased to 9.1 cents per gallon for gasoline and 15.1 cents per gallon for diesel in 1987.
- Fuel tax rate increased to 14.1 cents per gallon for gasoline and 20.1 cents per gallon for diesel in 1990.
- Fuel tax rate increased to its current rate of 18.4 cents per gallon for gasoline and 24.4 cents per gallon for diesel in 1993, with fluctuations in the rate of the tax in 1995, 1996 and 1997 with the current rate effective October 1, 1997.

Source: Prepared by MoDOT based on Missouri Department of Revenue and Federal Highway Administration data.

Transportation Facts

Missouri Vehicle Registrations and Licensed Drivers Fiscal Year 2020

Vehicle Type	Number
Passenger Cars	3,820,858
Trucks	1,522,558
Recreational Vehicles	17,077
Buses	23,706
Motorcycles/Tricycles	149,649
Total	5,533,848

Number of licensed drivers in Missouri	
Male	2,078,099
Female	2,194,861
Total	4,272,960

Source: Prepared by MoDOT based on Missouri Department of Revenue and Federal Highway Administration data.

Transportation Facts

Net Motor Fuel Gallons Taxed (Gallons in millions)

Fiscal Year	Gasoline¹	Diesel	Total	Percent change
1993	2,686	613	3,299	0.500
1994 ²	2,766	697	3,463	4.953
1995	2,796	709	3,505	1.248
1996	2,837	772	3,609	2.968
1997	2,887	782	3,669	1.631
1998	2,931	802	3,733	1.775
1999 ³	2,926	835	3,761	0.741
2000	3,056	916	3,972	5.582
2001	2,975	860	3,835	-3.441
2002	3,025	914	3,939	2.708
2003	3,083	923	4,006	1.702
2004	3,148	977	4,125	2.993
2005	3,158	1,025	4,183	1.395
2006	3,124	1,032	4,156	-0.635
2007	3,109	1,033	4,142	-0.347
2008	3,119	1,064	4,183	0.982
2009	3,068	934	4,002	-4.316
2010	3,086	946	4,032	0.750
2011	3,066	967	4,033	0.019
2012	3,025	951	3,976	-1.413
2013	2,973	946	3,919	-1.431
2014	2,969	957	3,926	0.171
2015	3,030	979	4,009	2.120
2016	3,101	1,006	4,107	2.457
2017	3,115	1,014	4,129	0.536
2018	3,106	1,040	4,146	0.412
2019	3,111	1,050	4,161	0.362
2020	3,018	1,060	4,078	-1.995

Notes:

¹ Gasoline gallons include gasohol, compressed natural gas and liquefied natural gas.

² Beginning January 1, 1994, the Federal government moved the collection point to the terminal. All tax exempt diesel has to be dyed.

³ Beginning January 1, 1999, the State moved the collection point to the rack (terminal). Fiscal year 2000 was the first full year of collections at the terminal.

Source: Prepared by MoDOT based on Missouri Department of Revenue month of distribution data.

Transportation Facts

Distribution of Highway User Fees - Fiscal Year 2020

The following data shows the proportionate share between MoDOT, cities and counties of the three main revenue sources: motor fuel tax, motor vehicle sales tax and the motor vehicle and driver's licensing fees. The Missouri State Highway Patrol (MSHP) and the Department of Revenue (DOR) receive appropriations from these revenues as well.

Fuel Taxes Rates:

State:	Gas / Gasohol	Percent	Diesel	Percent
State-Roads & Bridges, MSHP, DOR	12.45¢	73.2%	12.45¢	73.2%
Cities ¹	2.55¢	15.0%	2.55¢	15.0%
Counties ²	2.00¢	11.8%	2.00¢	11.8%
Total State	17.00¢		17.00¢	
Federal:				
Underground Storage Tank	0.10¢	0.6%	0.10¢	0.4%
Transit Account	2.86¢	15.5%	2.86¢	11.7%
Highway Account	15.44¢	83.9%	21.44¢	87.9%
Total Federal	18.40¢		24.40¢	
TOTAL FUEL TAX RATE	35.40¢		41.40¢	

State Motor Vehicle Sales Taxes:	Sales	Percent
State-Roads & Bridges	2.960%	70.1%
State-Other Transportation Modes	0.040%	0.9%
Cities ¹	0.300%	7.1%
Counties ²	0.200%	4.7%
School District Trust Fund	0.500%	11.8%
Department of Conservation	0.125%	3.0%
Department of Natural Resources	0.100%	2.4%
TOTAL STATE TAX RATE	4.225%	

State Motor Vehicle & Drivers Licensing Fees:	Fees prior to 1/1/80	Fee Increases after 1/1/80
State-Roads & Bridges, MSHP, DOR	100%	75%
Cities ¹	-	15%
Counties ²	-	10%

Notes:

¹ City share is based on population.

² County share is based on assessed rural land valuation and rural road mileage.

Source: MoDOT.

Transportation Facts

Potential Transportation Revenue Options - Motor Fuel Tax

Yield from Increasing Gas Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$105,389,269	\$210,778,537	\$316,167,806
City (15%)	22,583,415	45,166,829	67,750,244
County (15%)	22,583,415	45,166,829	67,750,244
Total	\$150,556,099	\$301,112,195	\$451,668,294

Yield From Increasing Diesel Fuel Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$37,111,287	\$74,222,575	\$111,333,863
City (15%)	7,952,419	15,904,838	23,857,256
County (15%)	7,952,419	15,904,838	23,857,256
Total	\$53,016,125	\$106,032,251	\$159,048,375

Yield From Increasing All Motor Fuel Excise Tax¹

	5-Cents	10-Cents	15-Cents
State (70%)	\$142,500,556	\$285,001,112	\$427,501,669
City (15%)	30,535,834	61,071,667	91,607,500
County (15%)	30,535,834	61,071,667	91,607,500
Total	\$203,572,224	\$407,144,446	\$610,716,669

Yield From Implementing Sales Tax On Motor Fuel²

	1.0%	3.0%	5.0%
State (70%)	\$50,396,418	\$151,189,251	\$251,982,087
City (15%)	10,799,232	32,397,697	53,996,161
County (15%)	10,799,232	32,397,697	53,996,161
Total	\$71,994,882	\$215,984,645	\$359,974,409

Yield From Implementing Consumer Price Index Adjustment On Motor Fuel^{1,3}

	Year-1	Year-2	Year-3
State (70%)	\$9,975,039	\$19,950,078	\$30,210,118
City (15%)	2,137,508	4,275,017	6,473,597
County (15%)	2,137,508	4,275,017	6,473,597
Total	\$14,250,055	\$28,500,112	\$43,157,312

Notes:

¹ Potential yields are based on fiscal year 2020 net diesel gallons taxed of 1,060,322,508 and net gasoline and gasohol gallons taxed of 3,011,121,953.

² Potential yields are based on the gasoline price per gallon of \$2.19 and the diesel price per gallon of \$1.99 as reported in the July 28, 2020 Missouri Energy Bulletin. Yields exclude federal and state motor fuel excise tax in the calculation.

³ Potential yields are based on an annual consumer price index of 2.04 percent (15-year average).

Source: MoDOT.

Transportation Facts

Potential Transportation Revenue Options - Sales Tax

Yield From Increasing Motor Vehicle Sales Tax

	0.10%	0.25%	0.75%	1.00%
State (87.5%)	\$10,549,808	\$26,374,519	\$79,123,556	\$105,498,075
City (7.5%)	904,269	2,260,673	6,782,019	9,042,692
County (5%)	602,846	1,507,115	4,521,346	6,028,461
Total	\$12,056,923	\$30,142,307	\$90,426,921	\$120,569,228

Yield From Increasing General Sales Tax (Excludes Motor Vehicle Sales Tax)

	0.10%	0.25%	0.75%	1.00%
State (100%)	\$75,879,671	\$189,699,177	\$569,097,532	\$758,796,709
City (0%)	0	0	0	0
County (0%)	0	0	0	0
Total	\$75,879,671	\$189,699,177	\$569,097,532	\$758,796,709

Yield From Increasing General Sales Tax (Includes Motor Vehicle Sales Tax)

	0.10%	0.25%	0.75%	1.00%
State (98.3%)	\$86,429,479	\$216,073,696	\$648,221,088	\$864,294,784
City (1.0%)	904,269	2,260,673	6,782,019	9,042,692
County (0.7%)	602,846	1,507,115	4,521,346	6,028,461
Total	\$87,936,594	\$219,841,484	\$659,524,453	\$879,365,937

Source: Prepared by MoDOT based on fiscal year 2020 receipts.

Transportation Facts

Potential Transportation Revenue Options - Motor Vehicle and Driver Licensing Fees and Alternative Fuel Decal Fees

Yield From Increasing All Passenger Car Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$14,328,217	\$28,656,435	\$71,641,087	\$85,969,305
City (15%)	2,865,644	5,731,287	14,328,218	17,193,861
County (10%)	1,910,429	3,820,858	9,552,145	11,462,574
Total	\$19,104,290	\$38,208,580	\$95,521,450	\$114,625,740

Yield From Increasing All Truck & Bus Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$5,798,490	\$11,596,980	\$28,992,450	\$34,790,940
City (15%)	1,159,698	2,319,396	5,798,490	6,958,188
County (10%)	773,132	1,546,264	3,865,660	4,638,792
Total	\$7,731,320	\$15,462,640	\$38,656,600	\$46,387,920

Yield From Increasing Driver Licensing Fees

	\$5.00	\$10.00	\$25.00	\$30.00
State (75%)	\$4,430,887	\$8,861,775	\$22,154,437	\$26,585,325
City (15%)	886,178	1,772,355	4,430,888	5,317,065
County (10%)	590,785	1,181,570	2,953,925	3,544,710
Total	\$5,907,850	\$11,815,700	\$29,539,250	\$35,447,100

Yield From Increasing Alternative Fuel Decal Fees

	10.00%	20.00%	30.00%	40.00%
State (75%)	\$50,890	\$101,778	\$152,668	\$203,557
City (15%)	10,178	20,356	30,534	40,712
County (10%)	6,785	13,571	20,356	27,141
Total	\$67,853	\$135,705	\$203,558	\$271,410

Yield From Converting All Passenger Car Fees from Horsepower to Miles per Gallon (MPG)¹

State (75%)	\$18,600,657
City (15%)	15,836,334
County (10%)	10,557,556
Total	\$44,994,547

Notes:

¹ Potential yields are based on an annual tiered fee structure; \$25 for 0-19 MPG, \$32 for 20-29 MPG, \$39 for 30-39 MPG, \$46 for 40-49 MPG, \$53 for 50-59 MPG, \$200 for +60 MPG and electric vehicles, and \$150 for plug-in electric hybrids.

Source: Prepared by MoDOT based on Missouri Department of Revenue passenger car, truck and bus registrations and driver license renewal information. Alternative fuel decal fee data is based on fiscal year 2020 revenue received.

Transportation Facts

Potential Transportation Revenue Options - \$100 million,
\$250 million and \$500 million

Yield from Increasing All Motor Fuel Excise Tax¹

	2.5-Cents	6-Cents	12-Cents
State (70%)	\$71,250,278	\$171,000,668	\$342,001,335
City (15%)	15,267,917	36,643,000	73,286,000
County (15%)	15,267,917	36,643,000	73,286,000
Total	\$101,786,112	\$244,286,668	\$488,573,335

Yield From Implementing Sales Tax On Motor Fuel²

	1.4%	3.5%	7.0%
State (70%)	\$70,554,984	\$176,387,460	\$352,774,920
City (15%)	15,118,925	37,797,313	75,594,626
County (15%)	15,118,925	37,797,313	75,594,626
Total	\$100,792,834	\$251,982,086	\$503,964,172

Yield From Increasing Motor Vehicle Sales Tax

	0.83%	2.08%	4.15%
State (87.5%)	\$87,563,402	\$219,435,994	\$437,817,009
City (7.5%)	7,505,434	18,808,800	37,527,172
County (5%)	5,003,623	12,539,200	25,018,115
Total	\$100,072,459	\$250,783,994	\$500,362,296

Yield From Increasing General Sales Tax (Excludes Motor Vehicle Sales Tax)

	0.14%	0.33%	0.66%
State (100%)	\$106,231,539	\$250,402,914	\$500,805,828
City (0%)	0	0	0
County (0%)	0	0	0
Total	\$106,231,539	\$250,402,914	\$500,805,828

Yield From Increasing General Sales Tax (Includes Motor Vehicle Sales Tax)

	0.12%	0.29%	0.57%
State (98.3%)	\$103,715,374	\$250,645,487	\$492,648,026
City (1.0%)	1,085,123	2,622,381	5,154,335
County (0.7%)	723,415	1,748,254	3,436,223
Total	\$105,523,912	\$255,016,122	\$501,238,584

Notes:

¹ Potential yields are based on fiscal year 2020 net diesel gallons taxed of 1,060,322,508 and net gasoline and gasohol gallons taxed of 3,011,121,953.

² Potential yields are based on the gasoline price per gallon of \$2.19 and the diesel price per gallon of \$1.99 as reported in the July 28, 2020 Missouri Energy Bulletin. Yields exclude federal and state motor fuel excise tax in the calculation.

Source: Prepared by MoDOT based on fiscal year 2020 receipts.

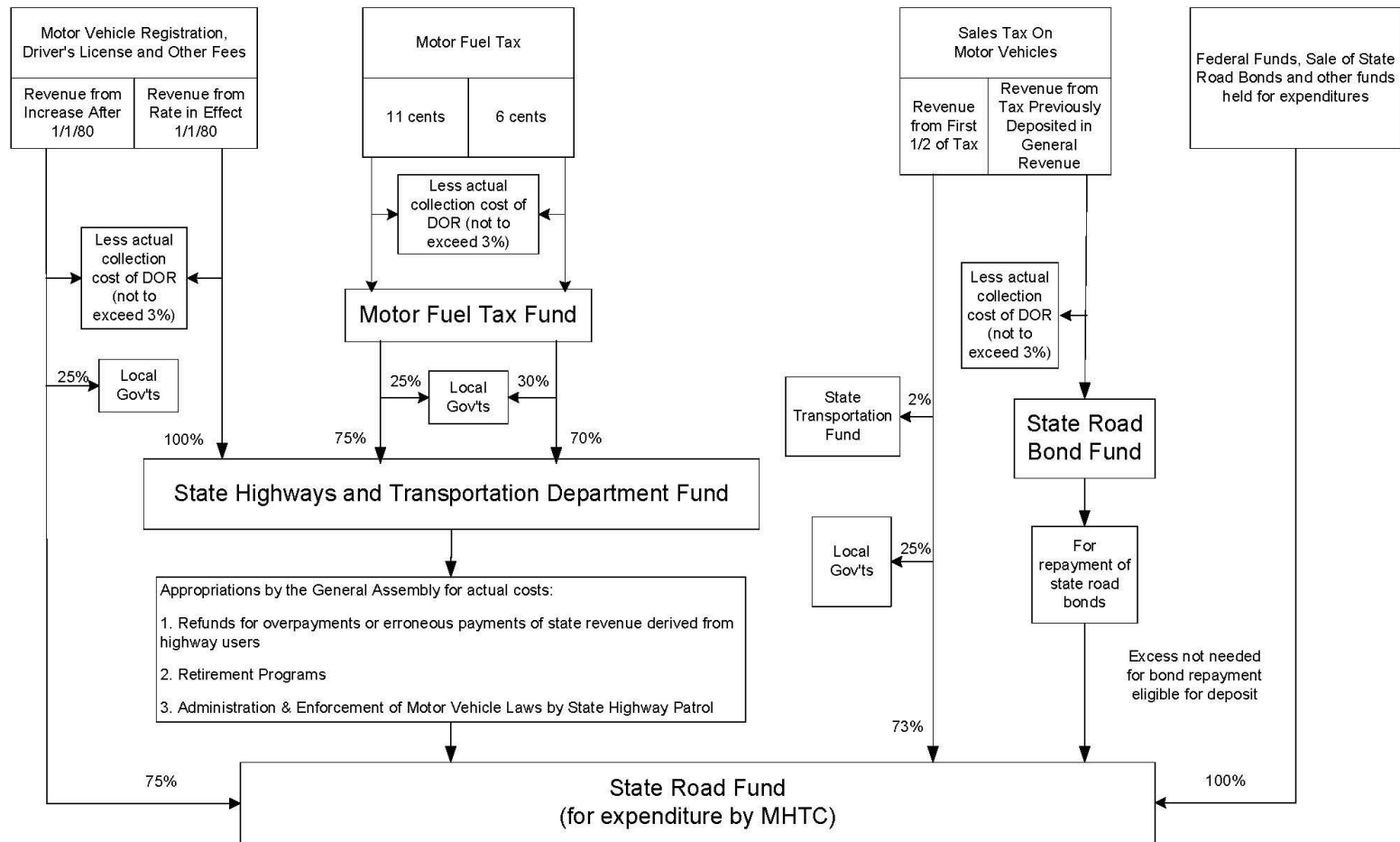
Transportation Facts

Potential Transportation Revenue Options - \$100 million
and \$250 million

<u>Yield from Increasing All Passenger Car, Truck, Bus and Driver Licensing Fees</u>		
	\$15.50	\$38.50
State (75%)	\$76,128,544	\$189,093,481
City (15%)	15,225,709	37,818,697
County (10%)	10,150,473	25,212,464
Total	\$101,504,726	\$252,124,642

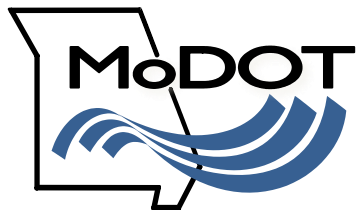
Source: Prepared by MoDOT based on Missouri Department of Revenue passenger car, truck and bus registrations and driver license renewal information.

MISSOURI HIGHWAYS AND TRANSPORTATION COMMISSION (MHTC) **Road and Bridge Funding - Flowchart** (Effective 7/5/2013)



*Requires certification by the Commissioner of Administration and the Missouri Highways and Transportation Commission.

Source: MoDOT



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